

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

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Broad industry divisions	Fine industry groups	Business status	Expenses to sales ratio		
			All		
			Mean	Median	
a.Agriculture, forestry & fishing	011 Nursery and Floriculture Production	Established	0.67	0.66	
		Total	0.67	0.66	
	012 Mushroom and Vegetable Growing	Commenced	0.76	0.82	
		Established	0.71	0.67	
		Total	0.71	0.67	
	013 Fruit and Tree Nut Growing	Commenced	0.87	0.72	
		Established	0.76	0.69	
		Total	0.76	0.69	
	014 Sheep, Beef Cattle and Grain Farming	Commenced	0.75	0.80	
		Established	0.77	0.71	
		Total	0.77	0.71	
	015 Other Crop Growing	Established	0.69	0.64	
		Total	0.69	0.64	
	016 Dairy Cattle Farming	Commenced	0.64	0.61	
		Established	0.77	0.73	
		Total	0.77	0.73	
	017 Poultry Farming	Established	0.61	0.61	
		Total	0.61	0.63	
	018 Deer Farming	Established	0.74	0.77	
		Total	0.74	0.77	
	019 Other Livestock Farming	Commenced	0.66	0.05	
b.Mining		Established	0.98	0.75	
		Total	0.98	0.75	
	020 Aquaculture	Established	0.63	0.62	
		Total	0.63	0.61	
	030 Forestry and Logging	Commenced	0.56	0.37	
		Established	0.50	0.39	
		Total	0.50	0.39	
	041 Fishing	Commenced	1.01	0.36	
		Established	0.51	0.49	
		Total	0.51	0.49	
	042 Hunting and Trapping	Established	0.53	0.51	
		Total	0.53	0.51	
	051 Forestry Support Services	Established	0.55	0.48	
		Total	0.54	0.46	
	052 Agriculture and Fishing Support Services	Commenced	0.53	0.51	
		Established	0.57	0.54	
		Total	0.57	0.54	
	070 Oil and Gas Extraction	Established	0.40	0.21	
		Total	0.39	0.21	
	080 Metal Ore Mining	Established	0.47	0.32	
		Total	0.45	0.31	
	091 Construction Material Mining	Established	0.38	0.35	
		Total	0.38	0.35	
	099 Other Non-Metallic Mineral Mining and Quarrying	Established	0.38	0.32	
		Total	0.38	0.32	
	101 Exploration	Commenced	0.12	0.06	
		Established	0.26	0.09	
		Total	0.25	0.08	
	109 Other Mining Support Services	Commenced	0.05	0.03	
		Established	0.29	0.17	
		Total	0.27	0.15	

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			All	Median
c.Manufacturing	111 Meat and Meat Product Manufacturing	Established	0.56	0.60
		Total	0.56	0.62
	112 Seafood Processing	Established	0.41	0.35
		Total	0.41	0.35
	113 Dairy Product Manufacturing	Established	0.69	0.63
		Total	0.70	0.78
	114 Fruit and Vegetable Processing	Established	0.75	0.80
		Total	0.75	0.80
	115 Oil and Fat Manufacturing	Established	0.81	0.33
		Total	0.81	0.33
	116 Grain Mill and Cereal Product Manufacturing	Established	0.81	0.88
		Total	0.80	0.84
	117 Bakery Product Manufacturing	Commenced	0.84	0.84
		Established	0.75	0.80
		Total	0.76	0.80
	118 Sugar and Confectionery Manufacturing	Established	0.70	0.73
		Total	0.70	0.72
	119 Other Food Product Manufacturing	Established	0.71	0.79
		Total	0.72	0.79
	121 Beverage Manufacturing	Established	0.71	0.66
		Total	0.71	0.66
	131 Textile Manufacturing	Established	0.73	0.77
		Total	0.73	0.77
	132 Leather Tanning, Fur Dressing and Leather Product Manufacturing	Established	0.55	0.57
		Total	0.55	0.55
	133 Textile Product Manufacturing	Commenced	0.63	0.66
		Established	0.63	0.67
		Total	0.63	0.67
	134 Knitted Product Manufacturing	Established	0.65	0.74
		Total	0.65	0.74
	135 Clothing and Footwear Manufacturing	Commenced	0.89	0.84
		Established	0.67	0.72
		Total	0.67	0.72
	141 Log Sawmilling and Timber Dressing	Established	0.63	0.63
		Total	0.63	0.63
	149 Other Wood Product Manufacturing	Commenced	0.65	0.48
		Established	0.58	0.64
		Total	0.58	0.64
	151 Pulp, Paper and Paperboard Manufacturing	Established	0.37	0.20
		Total	0.37	0.20
	152 Converted Paper Product Manufacturing	Established	0.59	0.63
		Total	0.59	0.63
	161 Printing and Printing Support Services	Commenced	0.60	0.75
		Established	0.62	0.65
		Total	0.62	0.65
	162 Reproduction of Recorded Media	Established	0.59	0.58
		Total	0.59	0.58
	170 Petroleum and Coal Product Manufacturing	Established	0.44	0.35
		Total	0.44	0.35
	181 Basic Chemical Manufacturing	Established	0.58	0.52
		Total	0.58	0.52
	182 Basic Polymer Manufacturing	Established	0.60	0.57

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			All	
			Mean	Median
		Total	0.60	0.57
	183 Fertiliser and Pesticide Manufacturing	Established	0.47	0.53
		Total	0.47	0.53
	184 Pharmaceutical and Medicinal Product Manufacturing	Established	0.30	n.a.
		Total	0.30	n.a.
	185 Cleaning Compound and Toiletry Preparation Manufacturing	Established	0.55	0.58
		Total	0.55	0.58
	189 Other Basic Chemical Product Manufacturing	Established	0.56	0.56
		Total	0.51	0.47
	191 Polymer Product Manufacturing	Commenced	0.47	0.30
		Established	0.61	0.58
		Total	0.60	0.58
	192 Natural Rubber Product Manufacturing	Established	0.48	0.37
		Total	0.48	0.37
	201 Glass and Glass Product Manufacturing	Established	0.60	0.65
		Total	0.60	0.65
	202 Ceramic Product Manufacturing	Established	0.59	0.60
		Total	0.59	0.60
	203 Cement, Lime, Plaster and Concrete Product Manufacturing	Established	0.56	0.64
		Total	0.56	0.64
	209 Other Non-Metallic Mineral Product Manufacturing	Established	0.58	0.57
		Total	0.58	0.57
	211 Basic Ferrous Metal Manufacturing	Commenced	0.62	0.52
		Established	0.53	0.56
		Total	0.53	0.56
	212 Basic Ferrous Metal Product Manufacturing	Established	0.42	0.33
		Total	0.42	0.33
	213 Basic Non-Ferrous Metal Manufacturing	Established	0.43	0.48
		Total	0.44	0.48
	214 Basic Non-Ferrous Metal Product Manufacturing	Established	0.53	0.31
		Total	0.48	0.31
	221 Iron and Steel Forging	Established	0.57	0.59
		Total	0.57	0.54
	222 Structural Metal Product Manufacturing	Commenced	0.56	0.52
		Established	0.55	0.61
		Total	0.55	0.61
	223 Metal Container Manufacturing	Commenced	0.20	0.11
		Established	0.35	0.26
		Total	0.34	0.25
	224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	Established	0.46	0.43
		Total	0.47	0.43
	229 Other Fabricated Metal Product Manufacturing	Commenced	0.51	0.44
		Established	0.50	0.50
		Total	0.50	0.50
	231 Motor Vehicle and Motor Vehicle Part Manufacturing	Commenced	0.66	0.62
		Established	0.60	0.70
		Total	0.61	0.70
	239 Other Transport Equipment Manufacturing	Commenced	0.46	0.43
		Established	0.52	0.50
		Total	0.51	0.50
	241 Professional and Scientific Equipment Manufacturing	Commenced	0.62	0.53
		Established	0.52	0.48

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			All	
			Mean	Median
		Total	0.52	0.48
	242 Computer and Electronic Equipment Manufacturing	Established	0.51	0.50
		Total	0.51	0.50
	243 Electrical Equipment Manufacturing	Established	0.53	0.55
		Total	0.53	0.55
	244 Domestic Appliance Manufacturing	Established	0.49	0.33
		Total	0.49	0.33
		Established	0.52	0.54
	245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing	Total	0.52	0.53
	246 Specialised Machinery and Equipment Manufacturing	Established	0.57	0.58
		Total	0.56	0.58
	249 Other Machinery and Equipment Manufacturing	Established	0.56	0.52
		Total	0.55	0.49
	251 Furniture Manufacturing	Commenced	0.67	0.58
d.Electricity, Gas, Water and Waste Services		Established	0.59	0.63
		Total	0.59	0.63
	259 Other Manufacturing	Commenced	0.70	0.55
		Established	0.60	0.61
		Total	0.60	0.61
	261 Electricity Generation	Established	0.59	0.07
		Total	0.59	0.07
	263 Electricity Distribution	Established	0.27	0.16
		Total	0.27	0.16
	270 Gas Supply	Established	0.41	0.45
		Total	0.40	0.45
	281 Water Supply, Sewerage and Drainage Services	Established	0.48	0.52
		Total	0.47	0.52
	291 Waste Collection Services	Commenced	0.21	0.02
e.Construction		Established	0.56	0.58
		Total	0.55	0.56
	292 Waste Treatment, Disposal and Remediation Services	Established	0.59	0.56
		Total	0.59	0.56
	301 Residential Building Construction	Commenced	0.50	0.51
		Established	0.55	0.55
		Total	0.55	0.55
	302 Non-Residential Building Construction	Commenced	0.25	0.16
		Established	0.49	0.44
		Total	0.48	0.42
	310 Heavy and Civil Engineering Construction	Commenced	0.29	0.16
		Established	0.44	0.41
		Total	0.43	0.41
	321 Land Development and Site Preparation Services	Commenced	0.48	0.43
		Established	0.48	0.45
		Total	0.48	0.45
	322 Building Structure Services	Commenced	0.45	0.42
		Established	0.45	0.43
		Total	0.45	0.43
	323 Building Installation Services	Commenced	0.50	0.48
		Established	0.50	0.53
		Total	0.50	0.53
	324 Building Completion Services	Commenced	0.41	0.35
		Established	0.43	0.40

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			All		
			Mean	Median	
		Total	0.43		0.40
	329 Other Construction Services	Commenced	0.49		0.49
		Established	0.52		0.53
		Total	0.52		0.53
f.Wholesale Trade	331 Agricultural Product Wholesaling	Commenced	0.84		0.45
		Established	0.70		0.74
		Total	0.70		0.74
	332 Mineral, Metal and Chemical Wholesaling	Commenced	0.70		0.55
		Established	0.61		0.65
		Total	0.61		0.65
	333 Timber and Hardware Goods Wholesaling	Commenced	0.95		0.84
		Established	0.65		0.71
		Total	0.66		0.73
	341 Specialised Industrial Machinery and Equipment Wholesaling	Commenced	0.55		0.24
		Established	0.66		0.70
		Total	0.65		0.69
	349 Other Machinery and Equipment Wholesaling	Commenced	0.72		0.84
		Established	0.65		0.71
		Total	0.65		0.72
	350 Motor Vehicle and Motor Vehicle Parts Wholesaling	Commenced	0.97		0.95
		Established	0.73		0.83
		Total	0.74		0.83
	360 Grocery, Liquor and Tobacco Product Wholesaling	Commenced	0.91		0.94
		Established	0.71		0.81
		Total	0.72		0.82
	371 Textile, Clothing and Footwear Wholesaling	Commenced	0.77		0.78
		Established	0.69		0.74
		Total	0.69		0.74
	372 Pharmaceutical and Toiletry Goods Wholesaling	Established	0.68		0.75
		Total	0.67		0.75
	373 Furniture, Floor Covering and Other Goods Wholesaling	Commenced	0.85		0.71
		Established	0.66		0.73
		Total	0.67		0.73
	380 Commission-Based Wholesaling	Commenced	0.48		0.26
		Established	0.52		0.47
		Total	0.52		0.47
g.Retail Trade	391 Motor Vehicle Retailing	Commenced	1.04		0.98
		Established	0.81		0.90
		Total	0.82		0.90
	392 Motor Vehicle Parts and Tyre Retailing	Commenced	0.88		0.93
		Established	0.77		0.83
		Total	0.78		0.83
	400 Fuel Retailing	Commenced	0.81		0.95
		Established	0.82		0.94
		Total	0.82		0.94
	411 Supermarket and Grocery Stores	Commenced	0.97		0.98
		Established	0.84		0.91
		Total	0.86		0.91
	412 Specialised Food Retailing	Commenced	0.85		0.93
		Established	0.79		0.87
		Total	0.79		0.87
	421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing	Commenced	0.90		0.89

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			All	
			Mean	Median
		Established	0.74	0.82
		Total	0.75	0.82
	422 Electrical and Electronic Goods Retailing	Commenced	0.62	0.67
		Established	0.68	0.77
		Total	0.67	0.76
	423 Hardware, Building and Garden Supplies Retailing	Commenced	0.81	0.79
		Established	0.74	0.81
		Total	0.74	0.81
	424 Recreational Goods Retailing	Commenced	1.04	0.96
		Established	0.76	0.85
		Total	0.77	0.86
	425 Clothing, Footwear and Personal Accessory Retailing	Commenced	1.00	0.97
		Established	0.80	0.85
		Total	0.81	0.86
h.Accommodation and Food Services	426 Department Stores	Established	0.86	0.89
		Total	0.86	0.89
	427 Pharmaceutical and Other Store-Based Retailing	Commenced	0.93	0.93
		Established	0.84	0.89
		Total	0.84	0.89
	431 Non-Store Retailing	Commenced	0.75	0.83
		Established	0.71	0.77
		Total	0.71	0.77
	432 Retail Commission-Based Buying and/or Selling	Commenced	0.65	0.58
		Established	0.58	0.63
		Total	0.58	0.63
	440 Accommodation	Commenced	0.74	0.63
		Established	0.65	0.66
		Total	0.65	0.66
i.Transport, Postal and Warehousing	451 Cafes, Restaurants and Takeaway Food Services	Commenced	0.88	0.88
		Established	0.77	0.81
		Total	0.78	0.81
	452 Pubs, Taverns and Bars	Commenced	0.96	0.94
		Established	0.80	0.84
		Total	0.81	0.85
	453 Clubs (Hospitality)	Established	0.69	0.66
		Total	0.70	0.79
	461 Road Freight Transport	Commenced	0.54	0.49
		Established	0.49	0.46
		Total	0.49	0.47
	462 Road Passenger Transport	Commenced	0.64	0.68
		Established	0.56	0.60
		Total	0.56	0.60
	481 Water Freight Transport	Established	0.66	0.55
		Total	0.66	0.55
	482 Water Passenger Transport	Established	0.52	0.50
		Total	0.52	0.50
	490 Air and Space Transport	Commenced	0.40	0.34
		Established	0.69	0.60
		Total	0.67	0.58
	501 Scenic and Sightseeing Transport	Established	0.59	0.62
		Total	0.59	0.62
	502 Pipeline and Other Transport	Established	0.47	0.41

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		Total	0.47	0.41
	510 Postal and Courier Pick-up and Delivery Services	Commenced	0.51	0.42
		Established	0.39	0.33
		Total	0.39	0.33
	521 Water Transport Support Services	Commenced	0.25	0.08
		Established	0.43	0.33
		Total	0.42	0.32
	522 Airport Operations and Other Air Transport Support Services	Established	0.37	0.27
		Total	0.36	0.27
	529 Other Transport Support Services	Commenced	0.57	0.59
		Established	0.56	0.59
		Total	0.56	0.59
	530 Warehousing and Storage Services	Established	0.53	0.54
		Total	0.54	0.54
j.Information Media and Telecommunications	541 Newspaper, Periodical, Book and Directory Publishing	Established	0.50	0.50
		Total	0.50	0.49
	542 Software Publishing	Established	0.27	0.19
		Total	0.25	0.15
	551 Motion Picture and Video Activities	Commenced	0.39	0.19
		Established	189.81	0.32
		Total	181.96	0.32
	552 Sound Recording and Music Publishing	Established	0.59	0.33
		Total	0.58	0.32
	561 Radio Broadcasting	Established	0.21	0.04
		Total	0.21	0.04
	562 Television Broadcasting	Established	0.46	0.35
		Total	0.45	0.31
	570 Internet Publishing and Broadcasting	Established	0.42	0.35
		Total	0.42	0.35
	580 Telecommunications Services	Commenced	0.53	0.10
		Established	0.42	0.34
		Total	0.43	0.34
	591 Internet Service Providers and Web Search Portals	Established	0.62	0.62
		Total	0.63	0.65
	592 Data Processing, Web Hosting and Electronic Information Storage Services	Established	0.40	0.31
		Total	0.40	0.31
	601 Libraries and Archives	Established	0.44	0.33
		Total	0.43	0.36
	602 Other Information Services	Established	0.22	0.05
		Total	0.22	0.05
k.Financial and Insurance Services	622 Depository Financial Intermediation	Established	0.32	0.21
		Total	0.32	0.21
	623 Non-Depository Financing	Established	0.98	0.32
		Total	0.98	0.46
	624 Financial Asset Investing	Commenced	0.62	0.92
		Established	0.54	0.38
		Total	0.55	0.39
	631 Life Insurance	Established	0.40	0.42
		Total	0.40	0.42
	632 Health and General Insurance	Established	0.37	0.27
		Total	0.37	0.29
	633 Superannuation Funds	Established	0.28	0.22

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		Total	0.27	0.22	
	641 Auxiliary Finance and Investment Services	Commenced	0.23	0.09	
		Established	0.36	0.26	
		Total	0.36	0.26	
	642 Auxiliary Insurance Services	Commenced	0.29	0.14	
		Established	0.35	0.28	
		Total	0.35	0.27	
	l.Rental, Hiring and Real Estate Services	661 Motor Vehicle and Transport Equipment Rental and Hiring	Commenced	0.76	0.92
			Established	0.56	0.49
Total			0.56	0.50	
663 Other Goods and Equipment Rental and Hiring		Commenced	0.43	0.34	
		Established	0.57	0.54	
		Total	0.56	0.53	
664 Non-Financial Intangible Assets (Except Copyrights) Leasing		Established	0.33	0.18	
		Total	0.33	0.18	
671 Property Operators		Commenced	0.31	0.06	
		Established	0.30	0.16	
		Total	0.30	0.16	
672 Real Estate Services		Commenced	0.32	0.19	
		Established	0.44	0.36	
		Total	0.44	0.35	
m.Professional, Scientific and Technical Services		691 Scientific Research Services	Commenced	0.16	0.08
	Established		0.30	0.17	
	Total		0.29	0.16	
	692 Architectural, Engineering and Technical Services	Commenced	0.26	0.12	
		Established	0.37	0.29	
		Total	0.36	0.28	
	693 Legal and Accounting Services	Commenced	0.41	0.32	
		Established	0.44	0.38	
		Total	0.44	0.38	
	694 Advertising Services	Commenced	0.35	0.20	
		Established	0.45	0.38	
		Total	0.44	0.37	
	695 Market Research and Statistical Services	Commenced	0.34	0.05	
		Established	0.35	0.25	
		Total	0.35	0.24	
	696 Management and Related Consulting Services	Commenced	0.20	0.09	
		Established	0.29	0.17	
		Total	0.29	0.16	
	697 Veterinary Services	Commenced	0.41	0.28	
		Established	5.59	0.67	
		Total	5.51	0.66	
	699 Other Professional, Scientific and Technical Services	Commenced	0.37	0.28	
		Established	0.49	0.44	
		Total	0.49	0.43	
	700 Computer System Design and Related Services	Commenced	0.15	0.04	
		Established	0.31	0.17	
		Total	0.30	0.15	
n.Administrative and Support Services	721 Employment Services	Commenced	0.48	0.40	
		Established	0.50	0.43	
		Total	0.49	0.43	
	722 Travel Agency and Tour Arrangement Services	Commenced	0.56	0.43	

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Expenses to sales ratio	
			All	
			Mean	Median
		Established	0.72	0.68
		Total	0.72	0.68
	729 Other Administrative Services	Commenced	0.35	0.18
		Established	0.46	0.38
		Total	0.45	0.37
	731 Building Cleaning, Pest Control and Gardening Services	Commenced	0.53	0.46
		Established	0.48	0.46
		Total	0.48	0.46
	732 Packaging Services	Established	0.52	0.44
		Total	0.51	0.44
o.Public Administration and Safety	751 Central Government Administration	Established	0.15	0.10
		Total	0.15	0.10
	753 Local Government Administration	Established	0.35	0.27
		Total	0.35	0.27
	754 Justice	Established	0.22	0.11
		Total	0.27	0.11
	755 Government Representation	Established	0.20	0.07
		Total	0.20	0.11
	760 Defence	Total	0.33	0.06
	771 Public Order and Safety Services	Commenced	0.47	0.39
p.Education and Training		Established	0.52	0.53
		Total	0.51	0.52
	772 Regulatory Services	Established	0.34	0.26
		Total	0.33	0.26
	801 Preschool Education	Established	0.69	0.64
		Total	0.70	0.65
	802 School Education	Established	0.40	0.42
		Total	0.39	0.42
	810 Tertiary Education	Commenced	0.25	0.17
		Established	0.40	0.31
q.Health Care and Social Assistance		Total	0.39	0.30
	821 Adult, Community and Other Education	Commenced	0.46	0.37
		Established	0.54	0.53
		Total	0.54	0.53
	822 Educational Support Services	Commenced	0.20	0.10
		Established	0.40	0.30
		Total	0.38	0.28
	840 Hospitals	Commenced	0.22	0.14
		Established	0.36	0.33
		Total	0.36	0.32
	851 Medical Services	Commenced	0.30	0.32
		Established	0.41	0.38
		Total	0.41	0.38
	852 Pathology and Diagnostic Imaging Services	Commenced	0.38	0.22
		Established	0.44	0.28
		Total	0.43	0.28
	853 Allied Health Services	Commenced	0.41	0.42
		Established	0.49	0.47

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Expenses to sales ratio		
			All	Mean	Median
		Total		0.48	0.47
	859 Other Health Care Services	Established		0.40	0.38
		Total		0.39	0.38
	860 Residential Care Services	Established		0.48	0.48
		Total		0.50	0.50
	871 Child Care Services	Commenced		0.58	0.52
		Established		0.56	0.51
		Total		0.56	0.51
	879 Other Social Assistance Services	Commenced		0.34	0.30
		Established		0.36	0.28
		Total		0.36	0.29
r.Arts and Recreation Services	891 Museum Operation	Established		0.46	0.47
		Total		0.46	0.47
	892 Parks and Gardens Operations	Established		0.60	0.61
		Total		0.61	0.66
	900 Creative and Performing Arts Activities	Commenced		0.50	0.42
		Established		0.44	0.38
		Total		0.44	0.38
	911 Sports and Physical Recreation Activities	Commenced		0.60	0.44
		Established		0.54	0.50
		Total		0.54	0.50
	912 Horse and Dog Racing Activities	Commenced		0.83	0.63
		Established		0.84	0.83
		Total		0.84	0.82
	913 Amusement and Other Recreation Activities	Commenced		0.77	0.57
		Established		0.61	0.59
		Total		0.62	0.59
	920 Gambling Activities	Established		0.60	0.52
		Total		0.60	0.52
s.Other Services	941 Automotive Repair and Maintenance	Commenced		0.64	0.65
		Established		0.63	0.68
		Total		0.63	0.68
	942 Machinery and Equipment Repair and Maintenance	Commenced		0.40	0.36
		Established		0.53	0.55
		Total		0.52	0.54
	949 Other Repair and Maintenance	Commenced		0.72	0.50
		Established		0.57	0.60
		Total		0.58	0.59
	951 Personal Care Services	Commenced		0.91	0.81
		Established		0.72	0.72
		Total		0.72	0.72
	952 Funeral, Crematorium and Cemetery Services	Established		0.53	0.58
		Total		0.53	0.58
	953 Other Personal Services	Commenced		0.60	0.60
		Established		0.56	0.55
		Total		0.57	0.56
	954 Religious Services	Established		0.44	0.35
		Total		0.45	0.35
	955 Civic, Professional and Other Interest Group Services	Commenced		0.28	0.17
		Established		0.43	0.38
		Total		0.43	0.38
	960 Private Households Employing Staff and Undifferentiated Goods- and Service	Established		0.44	0.24

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.
* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Business status	Expenses to sales ratio		
			All		
			Mean	Median	
	Producing Activities of Households for Own Use	Total	0.44	0.26	

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.02		0.03	0.03		0.04	0.23		0.18	0.20		0.16
0.02		0.03	0.03		0.04	0.23		0.18	0.20		0.16
-0.07		-0.08	-0.07		-0.08	n.a.		n.a.	n.a.		n.a.
-0.03		-0.04	-0.03		-0.04	0.20		0.16	0.16		0.15
-0.03		-0.04	-0.03		-0.04	0.20		0.16	0.16		0.15
-0.05		-0.05	-0.04		-0.05	n.a.		n.a.	n.a.		n.a.
-0.03		-0.03	-0.01		-0.01	0.26		0.20	0.19		0.17
-0.03		-0.03	-0.01		-0.01	0.26		0.21	0.20		0.17
-0.01		0.00	0.01		0.02	n.a.		n.a.	n.a.		n.a.
0.01		0.02	0.02		0.03	0.17		0.11	0.12		0.10
0.01		0.02	0.02		0.03	0.17		0.11	0.12		0.10
0.01		0.02	0.02		0.03	0.14		0.10	0.12		0.10
0.01		0.02	0.02		0.03	0.14		0.10	0.12		0.10
n.a.		0.01	0.01		0.01	n.a.		n.a.	n.a.		n.a.
0.01		0.02	0.02		0.02	0.13		0.09	0.10		0.08
0.01		0.02	0.02		0.02	0.13		0.09	0.10		0.08
0.01		0.03	0.03		0.04	0.20		0.17	0.21		0.17
0.01		0.03	0.03		0.04	0.21		0.17	0.21		0.17
-0.01		0.00	0.02		0.01	n.a.		n.a.	n.a.		n.a.
-0.01		0.00	0.02		0.01	n.a.		n.a.	n.a.		n.a.
0.02		0.01	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
-0.02		0.00	0.01		0.02	0.24		0.16	0.16		0.14
-0.02		0.00	0.01		0.02	0.24		0.16	0.16		0.14
n.a.		-0.01	n.a.		-0.01	0.28		0.16	0.19		0.16
n.a.		-0.01	n.a.		-0.01	0.28		0.16	0.19		0.16
n.a.		0.03	0.04		0.03	n.a.		n.a.	n.a.		n.a.
0.03		0.04	0.04		0.05	0.20		0.16	0.16		0.14
0.03		0.04	0.04		0.05	0.20		0.16	0.16		0.14
-0.04		-0.03	n.a.		-0.03	n.a.		n.a.	n.a.		n.a.
-0.01		-0.02	-0.01		-0.02	0.21		0.16	0.21		0.16
-0.01		-0.02	-0.01		-0.02	0.21		0.16	0.21		0.16
0.03		0.04	0.03		0.04	0.14		0.10	0.13		0.10
0.03		0.04	0.03		0.04	0.14		0.10	0.13		0.10
0.03		0.05	0.04		0.06	0.29		0.25	0.29		0.22
0.03		0.05	0.04		0.06	0.29		0.25	0.29		0.22
0.02		0.03	0.02		0.03	0.59		0.54	0.54		0.54
0.03		0.03	0.03		0.04	0.28		0.18	0.27		0.18
0.03		0.03	0.03		0.04	0.28		0.19	0.28		0.18
0.06		0.06	0.06		0.06	n.a.		n.a.	n.a.		n.a.
0.06		0.06	0.06		0.06	n.a.		n.a.	n.a.		n.a.
0.04		0.04	0.06		0.04	n.a.		n.a.	n.a.		n.a.
0.04		0.04	0.06		0.05	n.a.		n.a.	n.a.		n.a.
0.04		0.04	0.05		0.05	0.12		0.11	0.12		0.08
0.04		0.04	0.05		0.05	0.12		0.11	0.12		0.08
0.05		0.05	0.05		0.06	n.a.		n.a.	n.a.		n.a.
0.05		0.05	0.05		0.06	n.a.		n.a.	n.a.		n.a.
0.08		0.08	0.08		0.08	n.a.		n.a.	n.a.		n.a.
0.05		0.06	0.05		0.07	n.a.		n.a.	n.a.		n.a.
0.05		0.07	0.06		0.07	n.a.		n.a.	n.a.		n.a.
0.09		0.09	0.09		0.09	n.a.		n.a.	n.a.		n.a.
0.05		0.07	0.06		0.07	0.13		0.08	0.13		0.06
0.06		0.07	0.06		0.07	0.13		0.08	0.13		0.06

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.01	0.01	0.02	0.02	0.02	0.13	0.14	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.03	0.03	0.20	0.15	0.23	0.15	0.15	0.15
-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	-0.02	-0.02	-0.02	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.02	0.03	0.03	0.18	0.10	n.a.	n.a.	n.a.	n.a.
0.02	0.01	0.01	0.02	0.03	0.03	0.17	0.10	0.12	0.10	0.10	0.10
-0.01	-0.02	-0.02	-0.01	-0.02	-0.02	0.21	0.15	0.20	0.15	0.15	0.15
-0.01	-0.02	-0.02	-0.01	-0.02	-0.02	0.21	0.15	0.20	0.15	0.15	0.15
-0.02	-0.01	-0.01	0.01	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	-0.01	-0.01	0.01	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.03	-0.03	n.a.	-0.02	-0.02	0.18	0.15	n.a.	n.a.	n.a.	n.a.
-0.01	-0.03	-0.03	-0.01	-0.03	-0.03	0.18	0.15	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.00	n.a.	0.00	0.00	0.22	0.16	0.17	0.16	0.16	0.16
0.01	0.01	0.01	0.02	0.01	0.01	0.20	0.18	0.19	0.17	0.17	0.17
0.01	0.01	0.01	0.02	0.01	0.01	0.20	0.18	0.19	0.17	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.03	0.19	0.16	0.19	0.16	0.16	0.16
0.02	0.03	0.03	0.03	0.03	0.03	0.19	0.16	0.19	0.16	0.16	0.16
0.01	0.01	0.01	0.01	0.01	0.01	0.18	0.12	0.17	0.12	0.12	0.12
0.01	0.01	0.01	0.01	0.01	0.01	0.18	0.12	0.17	0.12	0.12	0.12
0.01	0.02	0.02	0.03	0.03	0.03	0.23	0.17	0.17	0.15	0.15	0.15
0.01	0.02	0.02	0.03	0.03	0.03	0.23	0.17	0.17	0.15	0.15	0.15
0.04	0.03	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.03	0.04	0.04	0.16	0.13	0.14	0.12	0.12	0.12
0.03	0.04	0.04	0.03	0.04	0.04	0.16	0.13	0.14	0.12	0.12	0.12
0.03	0.02	0.02	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.18	0.16	0.18	0.15	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.03	0.18	0.16	0.18	0.15	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.21	0.17	0.20	0.17	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.03	0.21	0.18	0.20	0.17	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.03	0.18	0.17	0.19	0.17	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.03	0.18	0.17	0.19	0.17	0.17	0.17
0.03	0.03	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.17	0.16	0.16	0.15	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.03	0.17	0.16	0.16	0.15	0.15	0.15
0.05	0.04	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.04	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.03	0.03	0.23	0.15	0.23	0.15	0.15	0.15
0.03	0.03	0.03	0.04	0.03	0.03	0.23	0.15	0.23	0.15	0.15	0.15
0.03	0.02	0.02	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.19	0.17	0.18	0.16	0.16	0.16
0.03	0.03	0.03	0.03	0.03	0.03	0.19	0.18	0.18	0.16	0.16	0.16
0.04	0.04	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.01	0.01	0.03	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.01	0.01	0.03	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.01	0.01	0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.01		0.04	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.00		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.02	0.00		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.18	0.16		0.16	0.14	
0.04	0.04		0.04	0.04		0.18	0.16		0.16	0.14	
0.01	0.01		0.01	0.01		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.01	0.01		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.20	0.19		0.19	0.19	
0.03	0.04		0.04	0.04		0.21	0.19		0.20	0.19	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.04		0.17	0.15		0.15	0.14	
0.04	0.03		0.04	0.04		0.17	0.15		0.15	0.14	
0.03	0.03		0.04	0.04		0.19	0.13		0.20	0.12	
0.03	0.03		0.04	0.04		0.19	0.13		0.20	0.12	
0.04	0.03		0.04	0.03		0.22	0.20		0.21	0.19	
0.04	0.03		0.04	0.03		0.22	0.20		0.21	0.19	
0.03	0.04		0.04	0.04		0.20	0.18		0.18	0.15	
0.03	0.03		0.04	0.04		0.20	0.18		0.18	0.15	
0.02	0.02		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.18	0.15		0.15	0.14	
0.04	0.04		0.04	0.04		0.18	0.15		0.15	0.14	
0.05	0.05		0.05	0.05		0.25	0.16		0.23	0.16	
0.05	0.05		0.05	0.05		0.25	0.16		0.23	0.16	
0.04	0.04		0.04	0.04		0.11	0.07		0.11	0.07	
0.04	0.04		0.04	0.04		0.10	0.07		0.10	0.07	
0.03	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
n.a.	0.02		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.03		0.18	0.15		0.17	0.14	
0.03	0.03		0.04	0.03		0.18	0.15		0.17	0.14	
0.07	0.07		0.07	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		0.21	0.17		0.17	0.15	
0.05	0.06		0.06	0.06		0.21	0.17		0.18	0.15	
0.04	0.04		0.04	0.04		0.18	0.15		0.18	0.15	
0.04	0.04		0.04	0.04		0.18	0.15		0.17	0.15	
0.03	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.19	0.17		0.18	0.17	
0.04	0.04		0.04	0.04		0.19	0.17		0.18	0.17	
0.03	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.03		0.18	0.17		0.17	0.14	
0.03	0.03		0.03	0.03		0.18	0.17		0.17	0.14	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.22	0.18		0.19	0.17	
0.04	0.04		0.04	0.04		0.22	0.18		0.19	0.17	
-0.01	-0.03		-0.01	-0.01		n.a.	n.a.		n.a.	n.a.	
n.a.	-0.02		n.a.	-0.02		0.20	0.17		0.18	0.17	

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
n.a.	-0.02	n.a.	-0.02	-0.02	0.20	0.17	0.18	0.17	0.17
0.03	0.03	0.04	0.03	0.03	0.14	0.13	0.14	0.13	0.13
0.03	0.03	0.04	0.03	0.03	0.14	0.13	0.14	0.13	0.13
0.04	0.04	0.04	0.04	0.04	0.20	0.15	0.16	0.13	0.13
0.04	0.04	0.04	0.04	0.04	0.19	0.13	0.16	0.13	0.13
0.04	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.14	0.11	0.14	0.11	0.11
0.04	0.04	0.05	0.04	0.04	0.14	0.11	0.14	0.11	0.11
0.03	0.04	0.04	0.04	0.04	0.18	0.16	0.18	0.16	0.16
0.03	0.04	0.04	0.04	0.04	0.18	0.15	0.18	0.16	0.16
0.03	0.03	0.04	0.04	0.04	0.15	0.13	0.13	0.12	0.12
0.03	0.03	0.04	0.04	0.04	0.15	0.13	0.13	0.12	0.12
0.02	0.02	0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.04	0.04	0.20	0.18	0.19	0.17	0.17
0.03	0.03	0.04	0.04	0.04	0.20	0.18	0.19	0.17	0.17
0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.18	0.14	0.18	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.18	0.14	0.18	0.15	0.15
n.a.	0.00	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.05	0.06	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.05	0.06	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.03	0.04	0.04	0.16	0.13	0.16	0.13	0.13
0.03	0.04	0.03	0.04	0.04	0.16	0.13	0.16	0.13	0.13
0.02	0.03	0.02	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.18	0.17	0.18	0.16	0.16
0.03	0.04	0.03	0.04	0.04	0.18	0.17	0.18	0.16	0.16
0.03	0.04	0.04	0.04	0.04	0.16	0.14	0.16	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.16	0.15	0.16	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.16	0.10	0.16	0.10	0.10
0.03	0.04	0.04	0.04	0.04	0.15	0.12	0.14	0.12	0.12
0.03	0.04	0.04	0.04	0.04	0.15	0.12	0.14	0.12	0.12
0.06	0.07	0.06	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.05	0.05	0.05	0.14	0.12	0.14	0.11	0.11
0.04	0.04	0.05	0.05	0.05	0.14	0.12	0.14	0.11	0.11
0.05	0.06	0.05	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.05	0.05	0.05	0.05	0.17	0.14	0.17	0.14	0.14
0.05	0.05	0.05	0.05	0.05	0.17	0.14	0.17	0.14	0.14
n.a.	0.02	n.a.	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.16	0.14	0.15	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.17	0.14	0.16	0.14	0.14
0.05	0.05	0.05	0.05	0.05	0.25	0.22	0.24	0.22	0.22
0.05	0.05	0.05	0.05	0.05	0.20	0.17	0.20	0.17	0.17
0.05	0.05	0.05	0.05	0.05	0.20	0.17	0.20	0.17	0.17
0.03	0.03	0.04	0.04	0.04	0.21	0.19	0.19	0.18	0.18
0.04	0.04	0.04	0.04	0.04	0.16	0.14	0.16	0.14	0.14
0.04	0.04	0.04	0.04	0.04	0.16	0.14	0.16	0.14	0.14
0.04	0.05	0.05	0.05	0.05	0.24	0.21	0.23	0.19	0.19
0.05	0.05	0.05	0.05	0.05	0.19	0.17	0.19	0.16	0.16

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.05	0.05	0.05	0.05	0.05	0.19	0.17	0.17	0.19	0.19	0.16
0.04	0.04	0.04	0.04	0.04	0.04	0.21	0.17	0.17	0.20	0.17	0.17
0.04	0.04	0.04	0.04	0.04	0.04	0.19	0.16	0.16	0.18	0.16	0.16
0.04	0.04	0.04	0.04	0.04	0.04	0.19	0.16	0.16	0.18	0.16	0.16
-0.02	-0.02	-0.02	0.01	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.02	0.02	0.02	0.03	0.03	0.20	0.16	0.16	0.16	0.13	0.13
0.01	0.02	0.02	0.02	0.03	0.03	0.20	0.15	0.15	0.16	0.13	0.13
0.01	0.01	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.13	0.10	0.10	0.12	0.10	0.10
0.03	0.03	0.03	0.03	0.03	0.03	0.13	0.10	0.10	0.13	0.10	0.10
0.01	0.01	0.01	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.03	0.03	0.14	0.12	0.12	0.13	0.10	0.10
0.02	0.02	0.02	0.03	0.03	0.03	0.14	0.12	0.12	0.13	0.10	0.10
n.a.	0.02	0.02	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.02	0.02	0.11	0.08	0.08	0.11	0.09	0.09
0.02	0.02	0.02	0.03	0.02	0.02	0.11	0.08	0.08	0.11	0.09	0.09
-0.01	0.00	0.00	n.a.	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.03	0.03	0.15	0.14	0.14	0.16	0.14	0.14
0.02	0.02	0.02	0.03	0.03	0.03	0.15	0.14	0.14	0.16	0.14	0.14
n.a.	0.00	0.00	0.03	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.01	0.01	0.02	0.02	0.02	0.12	0.11	0.11	0.12	0.11	0.11
0.02	0.01	0.01	0.02	0.02	0.02	0.12	0.11	0.11	0.12	0.11	0.11
-0.01	-0.01	-0.01	-0.01	-0.01	-0.01	0.23	0.13	0.13	n.a.	n.a.	n.a.
n.a.	0.00	0.00	n.a.	0.00	0.00	0.13	0.09	0.09	0.12	0.09	0.09
-0.01	0.00	0.00	n.a.	0.00	0.00	0.13	0.09	0.09	0.12	0.09	0.09
0.02	0.02	0.02	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.03	0.16	0.11	0.11	0.13	0.11	0.11
0.02	0.03	0.03	0.03	0.03	0.03	0.16	0.11	0.11	0.13	0.11	0.11
0.02	0.02	0.02	0.02	0.02	0.02	0.13	0.11	0.11	0.14	0.11	0.11
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.11	0.11	0.14	0.11	0.11
n.a.	0.01	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.03	0.03	0.14	0.12	0.12	0.14	0.12	0.12
0.02	0.02	0.02	0.03	0.03	0.03	0.14	0.12	0.12	0.14	0.12	0.12
0.02	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.04	0.20	0.15	0.15	0.18	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.04	0.20	0.15	0.15	0.18	0.14	0.14
n.a.	0.00	0.00	0.01	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01	0.01	0.02	0.01	0.01	0.09	0.07	0.07	0.09	0.07	0.07
0.01	0.01	0.01	0.02	0.01	0.01	0.09	0.07	0.07	0.08	0.07	0.07
0.02	0.01	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.10	0.11	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.10	0.11	0.10	0.10
0.01	0.00	0.00	0.01	0.01	0.01	0.07	0.06	0.06	0.08	0.06	0.06
0.01	0.01	0.01	0.02	0.01	0.01	0.08	0.04	0.04	0.08	0.05	0.05
0.01	0.01	0.01	0.02	0.01	0.01	0.08	0.05	0.05	0.08	0.05	0.05
-0.01	-0.01	-0.01	n.a.	n.a.	n.a.	0.10	0.06	0.06	0.10	0.06	0.06
n.a.	0.00	0.00	n.a.	0.00	0.00	0.09	0.07	0.07	0.08	0.07	0.07
n.a.	0.00	0.00	n.a.	0.00	0.00	0.09	0.07	0.07	0.08	0.07	0.07
-0.01	-0.02	-0.02	-0.01	-0.02	-0.02	0.12	0.11	0.11	0.11	0.11	0.11
n.a.	-0.01	-0.01	n.a.	-0.01	-0.01	0.12	0.10	0.10	0.11	0.09	0.09
n.a.	-0.01	-0.01	n.a.	-0.01	-0.01	0.12	0.10	0.10	0.11	0.09	0.09
n.a.	0.01	0.01	0.02	0.01	0.01	0.15	0.09	0.09	0.17	0.09	0.09

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.02	0.02	0.03	0.02	0.02	0.14	0.11	0.11	0.12	0.10	0.10
0.02	0.02	0.02	0.03	0.02	0.02	0.14	0.11	0.11	0.12	0.10	0.10
0.03	0.02	0.02	0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.11	0.11	0.14	0.10	0.10
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.11	0.11	0.14	0.10	0.10
n.a.	0.01	0.01	0.01	0.01	0.01	0.19	0.16	0.16	0.18	0.16	0.16
0.02	0.02	0.02	0.02	0.02	0.02	0.15	0.13	0.13	0.13	0.12	0.12
0.02	0.02	0.02	0.02	0.02	0.02	0.15	0.13	0.13	0.14	0.12	0.12
-0.01	0.00	0.00	0.01	0.01	0.01	0.11	0.06	0.06	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	0.02	0.13	0.10	0.10	0.12	0.09	0.09
0.02	0.02	0.02	0.02	0.02	0.02	0.13	0.10	0.10	0.11	0.09	0.09
-0.01	n.a.	0.01	0.01	0.01	0.01	0.13	0.11	0.11	0.13	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.02	0.13	0.11	0.11	0.12	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.02	0.13	0.11	0.11	0.12	0.10	0.10
0.01	0.01	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01	0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	0.00	0.00	0.01	0.02	0.02	0.15	0.13	0.13	0.14	0.11	0.11
-0.01	0.00	0.00	n.a.	0.01	0.01	0.13	0.11	0.11	0.11	0.10	0.10
-0.01	0.00	0.00	n.a.	0.01	0.01	0.13	0.11	0.11	0.11	0.10	0.10
0.02	0.01	0.01	0.02	0.02	0.02	0.20	0.10	0.10	0.20	0.10	0.10
0.02	0.01	0.01	0.02	0.02	0.02	0.16	0.12	0.12	0.13	0.10	0.10
0.02	0.01	0.01	0.02	0.02	0.02	0.17	0.12	0.12	0.13	0.10	0.10
0.02	0.02	0.02	0.05	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.03	0.03	0.17	0.13	0.13	0.16	0.14	0.14
0.03	0.03	0.03	0.04	0.03	0.03	0.17	0.13	0.13	0.17	0.14	0.14
0.03	0.02	0.02	0.04	0.03	0.03	0.20	0.14	0.14	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.04	0.04	0.18	0.15	0.15	0.16	0.14	0.14
0.02	0.03	0.03	0.03	0.04	0.04	0.18	0.15	0.15	0.16	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.04	0.23	0.20	0.20	0.20	0.18	0.18
0.04	0.04	0.04	0.04	0.05	0.05	0.20	0.18	0.18	0.18	0.17	0.17
0.04	0.04	0.04	0.04	0.05	0.05	0.20	0.18	0.18	0.18	0.17	0.17
0.01	0.02	0.02	0.03	0.02	0.02	0.15	0.09	0.09	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.03	0.15	0.12	0.12	0.14	0.12	0.12
0.02	0.02	0.02	0.03	0.03	0.03	0.15	0.12	0.12	0.14	0.12	0.12
0.04	0.04	0.04	0.04	0.04	0.04	0.17	0.14	0.14	0.19	0.14	0.14
0.04	0.04	0.04	0.04	0.04	0.04	0.16	0.14	0.14	0.18	0.14	0.14
0.02	0.03	0.03	0.02	0.03	0.03	0.27	0.22	0.22	0.24	0.20	0.20
0.04	0.04	0.04	0.04	0.05	0.05	0.19	0.17	0.17	0.19	0.17	0.17
0.04	0.04	0.04	0.04	0.05	0.05	0.19	0.17	0.17	0.19	0.17	0.17
0.01	0.02	0.02	0.02	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.17	0.14	0.14	0.17	0.14	0.14
0.03	0.03	0.03	0.03	0.03	0.03	0.17	0.14	0.14	0.17	0.14	0.14
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.02	0.02	0.01	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.02	0.02	0.01	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.19	0.15	0.15	0.19	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.03	0.19	0.15	0.15	0.19	0.15	0.15
0.04	0.04	0.04	0.04	0.04	0.04	0.19	0.14	0.14	0.19	0.14	0.14

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.04	0.04	0.04	0.04	0.05	0.19	0.14	0.14	0.19	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.04	0.21	0.13	0.13	0.22	0.13	0.13
0.05	0.06	0.06	0.05	0.06	0.06	0.22	0.18	0.18	0.21	0.18	0.18
0.05	0.06	0.06	0.05	0.06	0.06	0.22	0.05	0.18	0.21	0.18	0.18
0.04	0.06	0.06	0.04	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.05	0.05	0.05	0.18	0.10	0.10	0.18	0.10	0.10
0.04	0.05	0.05	0.05	0.05	0.05	0.19	0.10	0.10	0.19	0.10	0.10
0.05	0.06	0.06	0.06	0.06	0.06	0.24	0.27	0.27	0.24	0.27	0.27
0.05	0.06	0.06	0.06	0.06	0.06	0.24	0.27	0.27	0.24	0.27	0.27
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.20	0.17	0.17	0.19	0.16	0.16
0.03	0.03	0.03	0.03	0.03	0.03	0.20	0.18	0.18	0.19	0.16	0.16
0.03	0.04	0.04	0.04	0.04	0.04	0.20	0.14	0.14	0.21	0.14	0.14
0.03	0.04	0.04	0.04	0.04	0.04	0.20	0.14	0.14	0.21	0.14	0.14
0.04	0.04	0.04	0.04	0.04	0.04	0.17	0.16	0.16	0.18	0.16	0.16
0.04	0.04	0.04	0.04	0.04	0.04	0.17	0.16	0.16	0.18	0.16	0.16
0.06	0.06	0.06	0.06	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.05	0.05	0.05	0.05	0.05	0.21	0.18	0.18	0.19	0.16	0.16
0.05	0.05	0.05	0.05	0.05	0.05	0.22	0.18	0.18	0.19	0.16	0.16
0.05	0.05	0.05	0.05	0.06	0.06	0.16	0.12	0.12	0.17	0.21	0.21
0.04	0.05	0.05	0.05	0.06	0.06	0.16	0.12	0.12	0.17	0.21	0.21
0.06	0.08	0.08	0.06	0.08	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.08	0.08	0.06	0.08	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.05	0.05	0.05	0.09	0.05	0.05	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.05	0.05	0.05	0.09	0.05	0.05	n.a.	n.a.	n.a.
0.04	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.05	0.05	0.05	0.17	0.11	0.11	0.17	0.11	0.11
0.04	0.05	0.05	0.05	0.05	0.05	0.16	0.10	0.10	0.16	0.10	0.10
0.02	0.02	0.02	0.03	0.02	0.02	0.24	0.20	0.20	0.23	0.19	0.19
0.02	0.02	0.02	0.03	0.02	0.02	0.24	0.20	0.20	0.23	0.19	0.19
0.05	0.05	0.05	0.05	0.05	0.05	0.23	0.12	0.12	0.16	0.12	0.12
0.05	0.05	0.05	0.05	0.05	0.05	0.23	0.12	0.12	0.16	0.12	0.12
0.04	0.04	0.04	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.07	0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.07	0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.05	0.05	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.05	0.05	0.05	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.00	n.a.	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.04	0.04	0.04	0.20	0.15	0.15	0.16	0.13	0.13
0.02	0.02	0.02	0.04	0.04	0.04	0.19	0.15	0.15	0.16	0.13	0.13
0.05	0.06	0.06	0.05	0.06	0.06	0.17	0.14	0.14	0.17	0.14	0.14
0.05	0.06	0.06	0.05	0.06	0.06	0.17	0.14	0.14	0.17	0.14	0.14
0.05	0.06	0.06	0.05	0.06	0.06	0.23	0.16	0.16	0.24	0.17	0.17
0.05	0.06	0.06	0.05	0.06	0.06	0.23	0.16	0.16	0.24	0.17	0.17
0.05	0.06	0.06	0.05	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.07		0.05	0.07		n.a.	n.a.		n.a.	n.a.	
0.06	0.07		0.07	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.06	0.06		0.21	0.19		0.20	0.18	
0.05	0.06		0.06	0.07		0.21	0.19		0.20	0.18	
0.05	0.06		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.06	0.07		0.06	0.07		0.21	0.18		0.20	0.18	
0.06	0.07		0.06	0.07		0.21	0.18		0.20	0.18	
-0.10	-0.02		0.03	0.00		n.a.	n.a.		n.a.	n.a.	
0.02	0.03		0.03	0.04		0.18	0.16		0.18	0.17	
0.02	0.03		0.03	0.04		0.20	0.17		0.20	0.17	
0.02	0.02		0.02	0.04		0.27	0.24		0.27	0.20	
0.03	0.03		0.04	0.04		0.19	0.17		0.18	0.16	
0.03	0.03		0.04	0.04		0.20	0.17		0.18	0.16	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
-0.12	0.07		-0.07	0.08		n.a.	n.a.		n.a.	n.a.	
0.05	0.08		0.06	0.08		0.20	0.15		0.18	0.15	
0.05	0.08		0.06	0.08		0.20	0.15		0.18	0.15	
0.05	0.06		0.05	0.06		0.30	0.20		0.26	0.17	
0.05	0.06		0.05	0.06		0.27	0.24		0.25	0.24	
0.05	0.06		0.05	0.06		0.27	0.24		0.25	0.23	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.07		0.21	0.16		0.20	0.18	
0.05	0.06		0.05	0.07		0.21	0.16		0.20	0.18	
0.06	0.07		0.06	0.07		0.33	0.24		0.27	0.22	
0.05	0.06		0.06	0.06		0.21	0.18		0.20	0.18	
0.05	0.06		0.06	0.06		0.22	0.18		0.20	0.18	
0.05	0.05		0.05	0.06		0.27	0.23		0.28	0.24	
0.06	0.06		0.06	0.06		0.25	0.21		0.22	0.21	
0.06	0.06		0.06	0.06		0.25	0.21		0.22	0.21	
0.06	0.07		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.05		0.20	0.17		0.19	0.17	
0.04	0.05		0.05	0.05		0.19	0.16		0.19	0.15	
0.04	0.02		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.06	0.06		0.23	0.19		0.23	0.19	
0.05	0.06		0.06	0.06		0.23	0.19		0.23	0.19	
0.06	0.08		0.07	0.08		0.26	0.24		0.26	0.24	
0.06	0.07		0.06	0.07		0.23	0.18		0.22	0.17	
0.06	0.07		0.06	0.07		0.23	0.18		0.22	0.17	
0.04	0.03		0.04	0.07		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.21	0.20		0.20	0.19	
0.04	0.04		0.04	0.04		0.21	0.20		0.20	0.19	
0.05	0.04		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.05		0.20	0.18		0.18	0.17	
0.04	0.04		0.04	0.05		0.20	0.18		0.18	0.17	
0.07	0.08		0.07	0.09		0.35	0.16		0.38	0.17	
0.06	0.07		0.06	0.07		0.26	0.18		0.22	0.17	
0.06	0.07		0.06	0.07		0.26	0.18		0.22	0.17	
0.06	0.06		0.06	0.06		0.59	0.57		0.49	0.46	
0.05	0.06		0.05	0.06		0.42	0.37		0.37	0.31	
0.05	0.06		0.05	0.06		0.44	0.39		0.37	0.33	
0.03	0.02		0.04	0.05		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.00	0.00	0.01	0.01	0.00	0.24	0.20	0.20	0.20	0.20	0.19
0.01	0.00	0.00	0.01	0.01	0.00	0.24	0.20	0.20	0.20	0.20	0.19
0.05	0.06	0.06	0.06	0.06	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.06	0.06	0.05	0.05	0.06	0.30	0.23	0.23	0.29	0.29	0.22
0.05	0.06	0.06	0.05	0.05	0.06	0.30	0.23	0.23	0.29	0.29	0.22
0.03	0.04	0.04	0.04	0.04	0.04	0.30	0.23	0.23	0.26	0.26	0.22
0.05	0.05	0.05	0.05	0.05	0.05	0.26	0.23	0.23	0.25	0.25	0.22
0.05	0.05	0.05	0.05	0.05	0.05	0.26	0.23	0.23	0.25	0.25	0.22
0.05	0.05	0.05	0.05	0.05	0.05	0.35	0.39	0.39	0.33	0.33	0.34
0.05	0.05	0.05	0.05	0.05	0.05	0.35	0.39	0.39	0.33	0.33	0.34
0.07	0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.07	0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.04	0.04	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.04	0.04	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.08	0.08	0.06	0.06	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.08	0.08	0.06	0.06	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.07	0.07	0.06	0.06	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.07	0.07	0.05	0.05	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.08	0.08	0.06	0.06	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.04	0.04	0.05	0.53	0.46	0.46	0.40	0.40	0.32
0.04	0.04	0.04	0.04	0.04	0.05	0.31	0.24	0.24	0.30	0.30	0.24
0.04	0.04	0.04	0.04	0.04	0.05	0.32	0.25	0.25	0.30	0.30	0.24
0.03	0.04	0.04	0.03	0.03	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.05	0.05	0.03	0.03	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.02	-0.02	-0.01	-0.01	-0.02	0.45	0.41	0.41	0.39	0.39	0.38
-0.01	-0.02	-0.02	-0.01	-0.01	-0.02	0.45	0.42	0.42	0.39	0.39	0.39
0.04	0.04	0.04	0.04	0.04	0.04	0.22	0.17	0.17	0.22	0.22	0.17
0.04	0.04	0.04	0.04	0.04	0.04	0.22	0.17	0.17	0.22	0.22	0.17
0.06	0.07	0.07	0.06	0.06	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.06	0.06	0.05	0.05	0.06	0.25	0.19	0.19	0.20	0.20	0.17
0.04	0.06	0.06	0.05	0.05	0.06	0.25	0.19	0.19	0.20	0.20	0.17
0.04	0.04	0.04	0.04	0.04	0.04	0.36	0.24	0.24	0.32	0.32	0.24
0.03	0.04	0.04	0.04	0.04	0.05	0.23	0.20	0.20	0.22	0.22	0.20
0.04	0.04	0.04	0.04	0.04	0.05	0.23	0.20	0.20	0.22	0.22	0.20
0.06	0.08	0.08	0.06	0.06	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.05	0.05	0.05	0.05	0.06	0.26	0.24	0.24	0.24	0.24	0.23
0.05	0.06	0.06	0.05	0.05	0.06	0.26	0.24	0.24	0.24	0.24	0.23
n.a.	-0.02	-0.02	n.a.	n.a.	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	-0.01	-0.01	n.a.	n.a.	-0.01	0.16	0.10	0.10	0.14	0.14	0.10
n.a.	-0.01	-0.01	n.a.	n.a.	-0.01	0.16	0.10	0.10	0.14	0.14	0.10
n.a.	-0.02	-0.02	n.a.	n.a.	-0.02	0.19	0.12	0.12	0.17	0.17	0.12
-0.01	-0.02	-0.02	-0.01	-0.01	-0.02	0.15	0.11	0.11	0.13	0.13	0.11
-0.01	-0.02	-0.02	-0.01	-0.01	-0.02	0.15	0.11	0.11	0.13	0.13	0.11
0.01	0.04	0.04	0.02	0.02	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.00	0.01	0.01	n.a.	0.22	0.10	0.10	0.12	0.12	0.09
n.a.	0.00	0.00	0.01	0.01	n.a.	0.21	0.12	0.12	0.12	0.12	0.10
n.a.	-0.01	-0.01	n.a.	n.a.	-0.01	0.23	0.13	0.13	0.18	0.18	0.12
-0.01	-0.02	-0.02	-0.01	-0.01	-0.02	0.21	0.19	0.19	0.20	0.20	0.18

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.01	-0.02		-0.01	-0.02		0.21	0.18		0.20	0.18	
0.02	0.02		0.02	0.02		0.24	0.16		0.23	0.16	
0.02	0.02		0.02	0.03		0.24	0.16		0.23	0.16	
-0.10	-0.02		-0.11	-0.02		0.29	0.27		0.28	0.27	
-0.10	-0.02		-0.10	-0.02		0.30	0.27		0.28	0.27	
-0.03	-0.03		-0.03	-0.02		0.46	0.34		n.a.	n.a.	
-0.02	-0.03		-0.02	-0.03		0.44	0.43		0.40	0.43	
-0.02	-0.03		-0.02	-0.03		0.44	0.43		0.40	0.43	
0.02	0.02		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.02	0.03		0.33	0.23		0.27	0.20	
0.02	0.02		0.02	0.03		0.33	0.23		0.27	0.20	
0.05	0.04		0.05	0.05		0.18	0.12		0.18	0.12	
0.05	0.04		0.05	0.05		0.18	0.12		0.18	0.12	
0.04	0.04		0.04	0.04		0.24	0.14		n.a.	n.a.	
0.04	0.04		0.05	0.04		0.24	0.14		0.20	0.14	
0.05	0.06		0.05	0.06		0.38	0.29		n.a.	n.a.	
0.04	0.05		0.05	0.05		0.19	0.18		0.19	0.17	
0.05	0.05		0.05	0.05		0.20	0.18		0.19	0.17	
0.03	0.04		0.04	0.04		0.27	0.31		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.23	0.19		0.21	0.19	
0.04	0.04		0.04	0.04		0.23	0.19		0.22	0.19	
0.01	0.00		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.01	0.02		0.02	0.03		0.22	0.18		0.19	0.17	
0.01	0.02		0.02	0.03		0.22	0.18		0.19	0.17	
0.03	0.01		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.18	0.17		0.17	0.16	
0.04	0.04		0.04	0.04		0.18	0.17		0.17	0.16	
0.04	0.07		0.06	0.07		0.29	0.26		0.27	0.25	
0.04	0.07		0.06	0.07		0.29	0.26		0.27	0.25	
0.02	0.03		0.03	0.03		0.22	0.18		0.18	0.14	
0.03	0.03		0.03	0.03		0.19	0.17		0.17	0.16	
0.03	0.03		0.03	0.03		0.19	0.17		0.17	0.16	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.19	0.16		0.17	0.15	
0.04	0.04		0.04	0.04		0.19	0.16		0.17	0.15	
n.a.	0.01		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.22	0.20		0.22	0.19	
0.04	0.04		0.04	0.04		0.22	0.20		0.22	0.19	
0.03	0.03		0.03	0.04		0.45	0.32		0.30	0.29	
0.04	0.05		0.05	0.05		0.32	0.31		0.30	0.30	
0.04	0.05		0.05	0.05		0.33	0.31		0.30	0.30	
0.04	0.04		0.04	0.04		0.15	0.15		0.14	0.15	
0.04	0.04		0.04	0.04		0.15	0.14		0.14	0.15	
0.03	0.03		0.03	0.03		0.28	0.26		0.26	0.14	
0.03	0.04		0.04	0.04		0.24	0.21		0.23	0.20	
0.03	0.04		0.04	0.04		0.24	0.21		0.23	0.20	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.20	0.17		0.19	0.16	
0.03	0.04		0.03	0.04		0.20	0.17		0.19	0.16	
0.02	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS1A: Individual activity statement ratios* by fine industry groups and business status, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	